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GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 4/5/2005-Fin(R&C)(26)

In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the "said Act"), and in supersession of the Government Notification No. 5/9/2000/Fin(R&C) (22) dated 23-2-2001, published in the Official Gazette, Extraordinary No. 2, Series II No. 47, dated 23-2-2001, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Goa, in respect of sales effected by him in the course of inter-State trade or commerce from any such place of business, of Information Technology Products as defined by Information Technology Policy of the Government of India, shall be calculated @ 0.5% of his turnover, in so far as the turnover or any part thereof relates to such sales, subject to production of declaration

Form "C" or Form "D" specified under the Central Sales Tax (Registration and Turnover) Rules, 1957.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. & Exp.).

Porvorim, 31st March, 2006.

Notification

No. 4/5/2005-Fin(R&C)(27)

Read : Notification No. 4/5/2005-Fin(R&C) (10) dated 31/3/2005, published in the Official Gazette, Series II No. 31, dated 31/3/2005 (Ext. No. 3).

In pursuance of entry (54) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005), and in continuation of the Government Notification No.4/5/2005-Fin(R&C)(10) dated 31st March, 2005, published in the Official Gazette, Extraordinary No.3, Series II No. 31, dated 31st March, 2005, the Government of Goa hereby notifies the following additional Information Technology Products, as specified in the Annexure herebelow, for the purposes of said entry (54), namely :-

ANNEXURE

Sr. No.	HSN Code	Description of products
(1)	(2)	(3)
(31)	8471 10 00	Analogue or hybrid automatic data processing machines.
(32)	8471 30 00	Portable digital automatic data processing machine, weighing not more than 10 kg, consisting of atleast a central processing unit, a key board and a display.
(33)	8471 41 00	Other digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined including micro computer, large or main frame computer.

(1)	(2)	(3)
(34)	8471 49 00	Other digital automatic data processing machines presented in the form of systems.
(35)	8471 50 00	Digital processing units other than those of sub-heading 8471-41 or 8471.49, whether or not containing in the same housing containing 1 or 2 of the storage units, input units or outputs units.
(36)	8471 60 00	Input or output units whether or not containing storage units in the same housing, including combined input or output units, line printer, dot matrix printer, letter quality daisy wheel printer, graphic printer, plotter laser jet printer, ink jet printer, monitor, keyboard scanners and mouse.
(37)	8471 70 00	Storage units, including floppy disc drives, hard disc drives, removable or exchangeable disc drives, magnetic tape drive, cartridge tape drive, CD-ROM drive, digital video disc drive.
(38)	8471 80 00	Other units of automatic data processing machines.
(39)	8471 90 00	Switch mode power supply system.
(40)	8473 30 00	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading 84.71 which are given below:- <ul style="list-style-type: none"> (i) Micro processors. (ii) Motherboards. (iii) Other mounted printed circuit boards. (iv) Head stack. (v) Ink cartridges with print head assembly. (vi) Ink spray nozzle. (vii) Network access controllers. (viii) Graphic and intelligence based script technology. (GIST) cards for multilingual computers. (ix) Toner Cartridges. (x) Ink Cartridges. (xi) Computer cabinet or case with or without SMPS. (XII) Other parts covered by Sub-heading 8473 30.
(41)	8517 11 00	Line telephone sets with cordless hand sets, of push button type.
(42)	8517 19 00	<ul style="list-style-type: none"> (i) Telephone sets of push button type and rotary dial type. (ii) Video phones.
(43)	8517 21 00	Facsimile machines.
(44)	8517 22 00	Teleprinters.
(45)	8517 30 00	Telephonic or telegraphic switching apparatus.
(46)	8517 50 10	PLCC equipments.
(47)	8517 50 20	Voice frequency telegraphy.
(48)	8517 50 30	Modems (modulators-de-modulators).
(49)	8517 50 40	High bit rate digital subscriber line system (HDSL).
(50)	8517 50 50	Digital loop carrier system (DLC).
(51)	8517 50 60	Synchronous digital hierarchy system (SDH).
(52)	8517 50 70	Multiplexer, statistical multiplexer.

(1)	(2)	(3)
(53)	8517 50 91	ISDN Terminals.
(54)	8517 50 92	ISDN Terminal adopters.
(55)	8517 50 93	Routers.
(56)	8517 50 94	X 25 pads.
(57)	8517 80 10	Attachments for telephones.
(58)	8517 80 20	Subscriber and equipments.
(59)	8517 80 30	Set top boxes for gaining excess to the internet.
(60)	8517 80 90	Other apparatus covered by this Sub-heading 8517.80
(61)	8517 90 10	Populated loaded or stuffed printed circuit boards.
(62)	8523 11 00	Magnetic tapes of width not exceeding 4 mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
(63)	8523 12 00	Magnetic tapes of width exceeding 4 mm but not exceeding 6.5 mm for recording sound and phenomena other than sound including, audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
(64)	8523 13 00	Magnetic tapes of width exceeding 6.5 mm for recording sound and phenomena other than sound including audio cassettes, 16 mm sprocket tapes, ¾" and 1" video cassettes, ½" video cassettes suitable to work with betacam, betacam SP/M II I and VHS type VCR, ¾" video tapes, 1" video tapes and other video tapes.
(65)	8523 20 00	Magnetic discs including hard discs pack, floppy disc or diskettes and other magnetic disc.
(66)	8523 30 00	Cards incorporating a magnetic stripe.
(67)	8523 90 00	Matrices for the production of records, prepared record blanks cartridges tape, ½" video cassettes suitable to work with digital type VCR, unrecorded compact disc (Audio), compact discs recordable Blank Master Disc-(i.e. substrate) for producing stamper for compact disc and other prepared unrecorded media.
(68)	8524 31 00	Disc for re-producing phenomena other than sound or image including software.
(69)	8524 32 00	Disc for re-producing sound only including recorded audio compact discs.
(70)	8524 39 00	Other discs including video compact discs of educational nature.
(71)	8524 40 00	Magnetic tapes for re producing phenomena other than sound or image.
(72)	8524 51 00	Other magnetic tapes of a width not exceeding 4 mm.
(73)	8524 52 00	Other magnetic tape of a width exceeding 4 mm but not exceeds 6.5 mm.
(74)	8524 53 00	Other magnetic tapes of a width exceeding 6.5 mm
(75)	8524 60 00	Cards incorporating a magnetic stripe
(76)	8524 91 00	Other media for re producing phenomena other than sound or image; software
(77)	8524 99 00	Other recorded media including audio-visual news or audio visual views material.
(78)	8525 20 00	Transmission apparatus incorporating reception apparatus including walkie talkie set, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipments and cellular telephone.

(1)	(2)	(3)
(79)	8525 20 17	Cellular Phones.
(80)	8525 20 19	CDMA Phones.
(81)	85 38 000	Parts suitable for use solely or principally with the apparatus of heading 8536.
(82)	85 41 10 00	Diodes, other than photosensitive or light emitting diodes.
(83)	8541 21 00	Transistor, other than photo sensitive transistors with a dissipation rate of less than 1 W.
(84)	8541 29 00	Other transistors
(85)	8541 30 00	Thyristors, diacs and triacs, other than photosensitive devices.
(86)	8541 90 00	Parts of goods covered by heading 81 41.
(87)	8542 10 00	Cards incorporating an electronic integrated circuits ("smart" cards), including SIM Cards and memory cards.
(88)	8542 21 00	Digital monolithic integrated circuits.
(89)	8542 29 00	Other monolithic integrated circuits including cards incorporating only a single electronic integrated circuit with optical strip.
(90)	8542 60 00	Hybrid integrated circuits.
(91)	8542 90 00	Parts of goods covered by heading 8542.
(92)	8544 49 19	Telephone Cables.
(93)	9612 10 10	Computer printers ribbon.

Note :- (1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels shall apply for the interpretation of this Notification.

Note :- (2) Where any commodities are described against any heading or sub-heading or as the case may be, tariff item, and the aforesaid description is different in any manner from the corresponding description in the said Central Excise Tariff Act, 1985, then, only those commodities described as aforesaid will be covered by the scope of this Notification and other commodities, though covered by the corresponding description in the said Central Excise Tariff Act, 1985, will not be covered by the scope of this Notification.

Note:- (3) Subject to Note (2) above, for the purpose of any entry contained in this Notification, where the

description against any heading or sub-heading, or as the case may be, tariff item, matches fully with the corresponding description in the said Central Excise Tariff Act, 1985, then, all the commodities covered for the purposes of the central excise tariff under that Act, will be covered by the scope of this Notification.

Note: (4) Where the description against any heading or sub-heading or, as the case may be, tariff item is shown as "other", then, the interpretation as provided in Note (2) above shall apply.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. & Exp.).

Porvorim, 31st March, 2006.